

Comptroller's Directive No. 3-07
Attachment 3
GASBS No. 14 Checklist Modified to Reflect GASBS No. 39

Purpose

This attachment is a checklist used to evaluate, based on **GASBS No. 14** and **GASBS No. 39** criteria, each organization, foundation, or commission within an agency for possible inclusion as a component unit in the CAFR. This attachment is similar to prior year's Attachment 3.

If an organization, foundation, or commission is determined to be a component unit pursuant to **GASBS No. 39**, Attachment 3 is also used to evaluate the method of disclosure.

Applicable agencies

- All agencies that have a potential component unit that has **not** been previously evaluated using the **GASBS No. 39** checklist must complete this attachment.
 - All agencies that have a potential component unit that **has** been evaluated in prior years **if** a change has occurred that might affect its classification must complete this attachment.
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Due date

July 19, 2007

Certification

The **Certification** is new for FY 2007, and it requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual. By typing a name, the individual is certifying that this attachment has been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same.

Submission requirements

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the attachment file using the agency number followed by Att3. For example, agency 151 should rename its Attachment 3.doc file as 151Att3.doc.

Submit the attachment electronically to
finrept-agyatt@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the attachment.

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**Additional
information**

Also submit a copy of the most recently audited financial statements for any organization identified as a component unit pursuant to **GASBS No. 14** and **GASBS No. 39**. These financial statements should be sent to the following individuals:

Doug Page, Assistant Director
Department of Accounts
P.O. Box 1971
Richmond, Virginia 23218-1971
Phone 804-225-3136
Fax 804-225-2430

Staci Henshaw, Audit Director
Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218
Phone 804-225-3350
Fax 804-225-3357
